

Article - Tax - General

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§10–911.

(a) Each employer or payor required under § 10–906 of this subtitle to withhold income tax for an employee or a person who receives a payment subject to withholding shall prepare a statement that shows for the previous calendar year:

- (1) the name of the employer or payor;
- (2) the name of the employee or person who receives the payment subject to withholding;
- (3) the total amount that the employer paid to the employee as wages or the total amount that the payor has paid to the person;
- (4) the total amount of tips that the employee reported;
- (5) the total amount of income tax that has been withheld under this subtitle;
- (6) any amount by which income tax required to be withheld on tips exceeds the other net wages paid to the employee; and
- (7) any other information that the Comptroller requires by regulation.

(b) On or before January 31 of each year an employer or payor of a payment subject to withholding shall:

(1) provide 2 copies of the statement required under subsection (a) of this section to the employee or person who receives a payment subject to withholding; and

(2) submit 1 copy of the statement to the Comptroller.

(c) (1) Except as provided in paragraph (2) of this subsection, an employer or payor shall submit statements required under subsection (a) of this section in an electronic format that the Comptroller requires by regulation.

(2) The Comptroller:

(i) shall adopt regulations to provide a process for an employer or payor that is required to submit statements in an electronic format under paragraph (1) of this subsection to request a waiver from the requirement; and

(ii) may waive the requirement that an employer or payor submit statements in an electronic format under paragraph (1) of this subsection if the Comptroller determines that the requirement will result in undue hardship to the employer or payor.

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